

Stephen C. Kifer
Deputy General Counsel

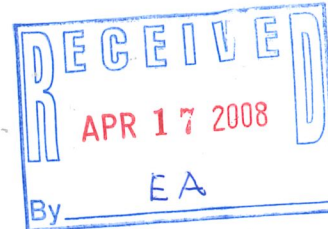


Via DHL Express

April 15, 2008

Eric Amadi – Hydrogeologist
Remediation & Redevelopment Program – SER/Milwaukee
Wisconsin Department of Natural Resources
Southeast Region Headquarters
2300 N. Dr. Martin Luther King, Jr. Drive
Milwaukee, WI 53212-0436

Koppers Inc.
436 Seventh Avenue
Pittsburgh, PA 15219-1800
Tel 412 227 2421
Fax 412 227 2333
KiferSC@koppers.com
www.koppers.com



**Subject: Notice of Contamination and Responsibilities at
9100 South 5th Avenue, Oak Creek, Wisconsin
WDNR FID # 241379050; WDNR BRRTS # TBA**

Dear Mr. Amadi:

We are in receipt of your Notice of Contamination and Responsibilities dated April 7, 2008 relating to the above-captioned matter.

Koppers Inc. ("Koppers") has no knowledge of this matter. As information, Koppers was incorporated in October 1988 and acquired certain assets of Koppers Company, Inc., now known as Beazer East, Inc. ("BEI") on December 29, 1988. The property that appears to be at issue in your Notice was not included in the assets purchased by Koppers. Koppers Inc. is not and has never been a successor corporation to Koppers Company, Inc.

Accordingly, we have transmitted your correspondence to BEI for their further handling. You may contact BEI at the following address:

Jill M. Blundon, Esq.
Vice President and General Counsel
Beazer East, Inc.
One Oxford Centre, Suite 3000
Pittsburgh, PA 15219
Phone: 412-208-8831

Sincerely,

A handwritten signature in blue ink, appearing to read "SK", written over a faint blue line.

Stephen C. Kifer

cc: Victoria Stovall – Wisconsin DNR
Jill M. Blundon, Esq. – BEI
Leslie S. Hyde - Koppers